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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## **Assessment Progress Introduction**

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at [www.in.gov/dlgf/2339.htm](http://www.in.gov/dlgf/2339.htm) for a glossary of terms used.

# ***St. Joseph County Status on 2007 Pay 2008 Assessments***

*(Per correspondence with County Officials)*

**Dataset: 2008 Assessor Real Property**

**Compliance Status: r-nc**

County Official Responsible: David Wesolowski

Date Took Office: 1/1/1987

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/14/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: received on 1/3, will submit asap

2007 Pay 2008 Ratio Study Received: 4/21/2008

Workbook Values: Received

Ratio Study Approved:

Estimated Date for Completion:

1/31/2008 (C/I ratio study possibly an additional 30 days); Real Property Delivered 4/7/2008

What Work for Dataset has been Accomplished?

3/18/08 Update: Submitted Residential ratio study only.

3/4/08 Update: Residential ratio study is complete and are in the process of sending to the State. Working to complete Comm/Ind & submit to DLGF by the end of March.

On schedule to deliver Greene, Liberty, Lincoln, Madison, Olive, Union & Warren Twps ratio studies & parcel data 1/30/08. Final ratio study to be completed & delivered to State on 2/29/2008; Deliver real Property to State 4/7/2008

Roll to Auditor?

upon approval of Ratio Study, 3/21/2008

Date for Splits and Combinations Entered? 11/1/2007

2007 Pay 2008 New Construction Entered? 12/31/2008

Date for completed 2007 Sales Disclosures entered? 3/1/2008

Date for Neighborhood Analysis? 1/31/2008

Date for Sales Analysis? 12/15/2007

Date for Land Valuation? 1/31/2008

Date for Improvement Valuation - Cost Approach: 11/1/2007

Date for Improvement Valuation - Income Approach: 11/12/2007

Date for Improvement Valuation - Sales Approach: within 15 days of ratio study approval

Current Vendor: Manatron

Vendor Contract Must Meet Statutory Deadlines? implied deadlines

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

# ***St. Joseph County Status on 2007 Pay 2008 Assessments***

*(Per correspondence with County Officials)*

**Dataset: 2008 Assessor Real Property**

**Compliance Status: r-nc**

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Vendor Contract for 2008 Pay 2009? yes-various items

2008 Pay 2009 Vendor: In-house for assessment/trending

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## **Township Actions that Delayed County Duties:**

13 Twp Assessors are very independent, but have not been able to consistently deliver timely assessed values. Delays in Parcel Splits & Combinations delivery from the Auditor to the Townships.

## **How are Township Actions Being Resolved?**

County offers the Twp Assessors help frequently, and always given them the tools they need to do their jobs.

## **Other County Action/Documentation of Efforts:**

Difficulty with Non-compliance reports, wanted more detail in order to proactively work on problems. Conversion of software has caused severe problems & delays; software does not trend comm/ind property. Significant amount of documentation exists: letters to Townships, projected time-tables, minutes/sign-in sheets for meetings, email communications.

# ***St. Joseph County Status on 2007 Pay 2008 Assessments***

*(Per correspondence with County Officials)*

**Dataset: 2008 Personal Property**

**Compliance Status: Pending**

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County Official Responsible: David Wesolowski

Date Took Office: 1/1/1987

Level of Certification received by or before November 2007: Level II

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Estimated Date for Completion:

10/29/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

1/15/2008

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Current Vendor: SCOPE

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

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Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

[illegible]

## ***St. Joseph County Data Status on Assessment Year 2007 Pay 2008 Data Submissions***

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### ***ABSTRACT***

***Office - Auditor***

***2007***

*Date Data Due* 3/15 of the Pay Year

*Date Loaded*

*Number of Days Late* 48

*Compliance Status*

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### ***BUDGETORDER***

***Office - Auditor***

***2007***

*Date Data Due* 2/15 of the Pay Year

*Date Loaded*

*Number of Days Late* 77

*Compliance Status*

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### ***PARCEL***

***Office - Assessor***

***2007***

*Date Data Due* 10/1 of the Assessment Year

*Date Loaded* 11/29/2007

*Number of Days Late* 60

*Compliance Status* r-nc

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### ***PERSPROP***

***Office - Assessor***

***2007***

*Date Data Due* 10/1 of the Assessment Year

*Date Loaded* 1/29/2008

*Number of Days Late* 121

*Compliance Status* Pending

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### ***RATIOSTUDY***

***Office - Assessor***

***2007***

*Date Data Due* 6/1 of the Assessment Year

*Date Loaded* 4/21/2008

*Number of Days Late* 325

*Compliance Status*

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***Note: Number of Days Late refers to the most recent submission with Compliance Status noted.***

***Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).***

## ***St. Joseph County Data Status on Assessment Year 2007 Pay 2008 Data Submissions***

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### ***SALEDISC***

***Office - Assessor***

***2007***

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	3/12/2008
<i>Number of Days Late</i>	12
<i>Compliance Status</i>	r-nr

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### ***TAXDATA***

***Office - Auditor***

***2007***

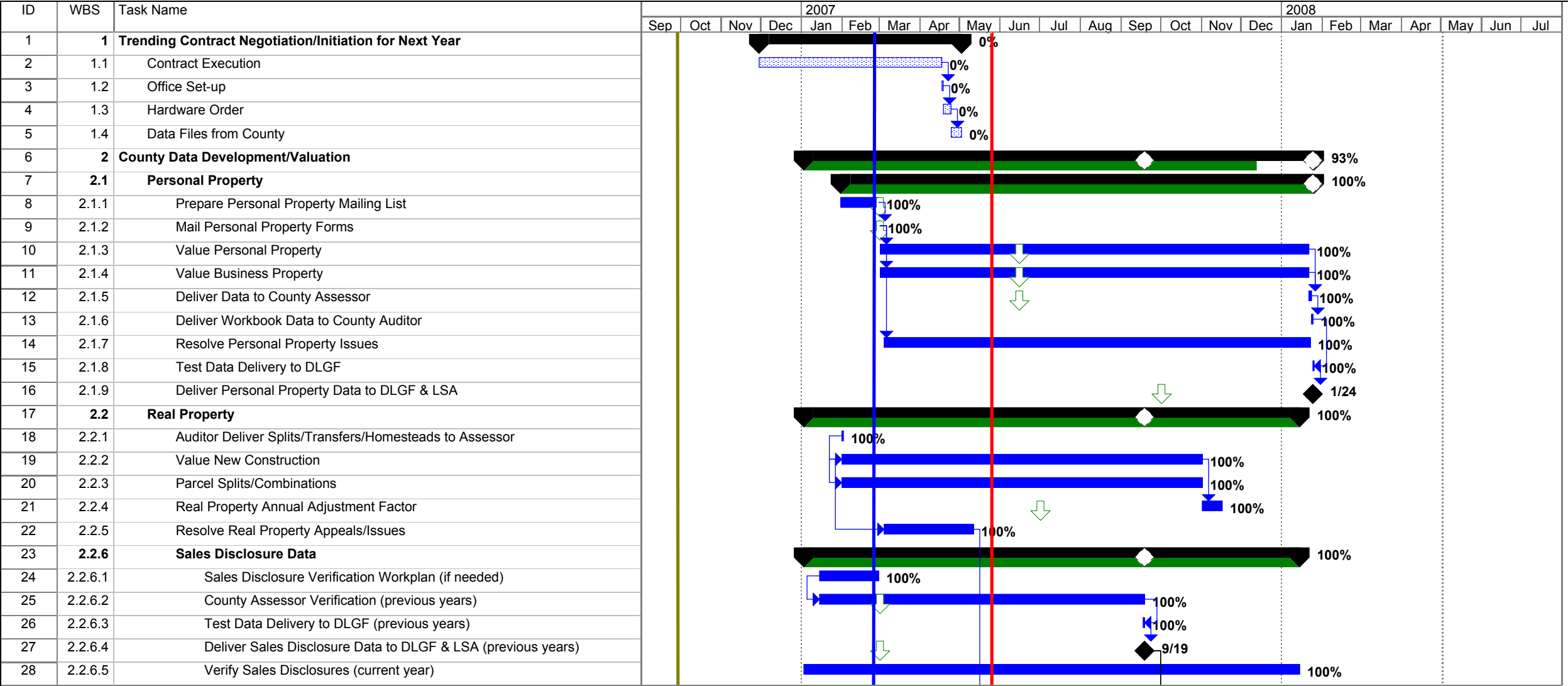
<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

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***Note: Number of Days Late refers to the most recent submission with Compliance Status noted.***

***Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).***



Project: St Joseph County Trending.m  
Date: Fri 5/2/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State





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Deadline

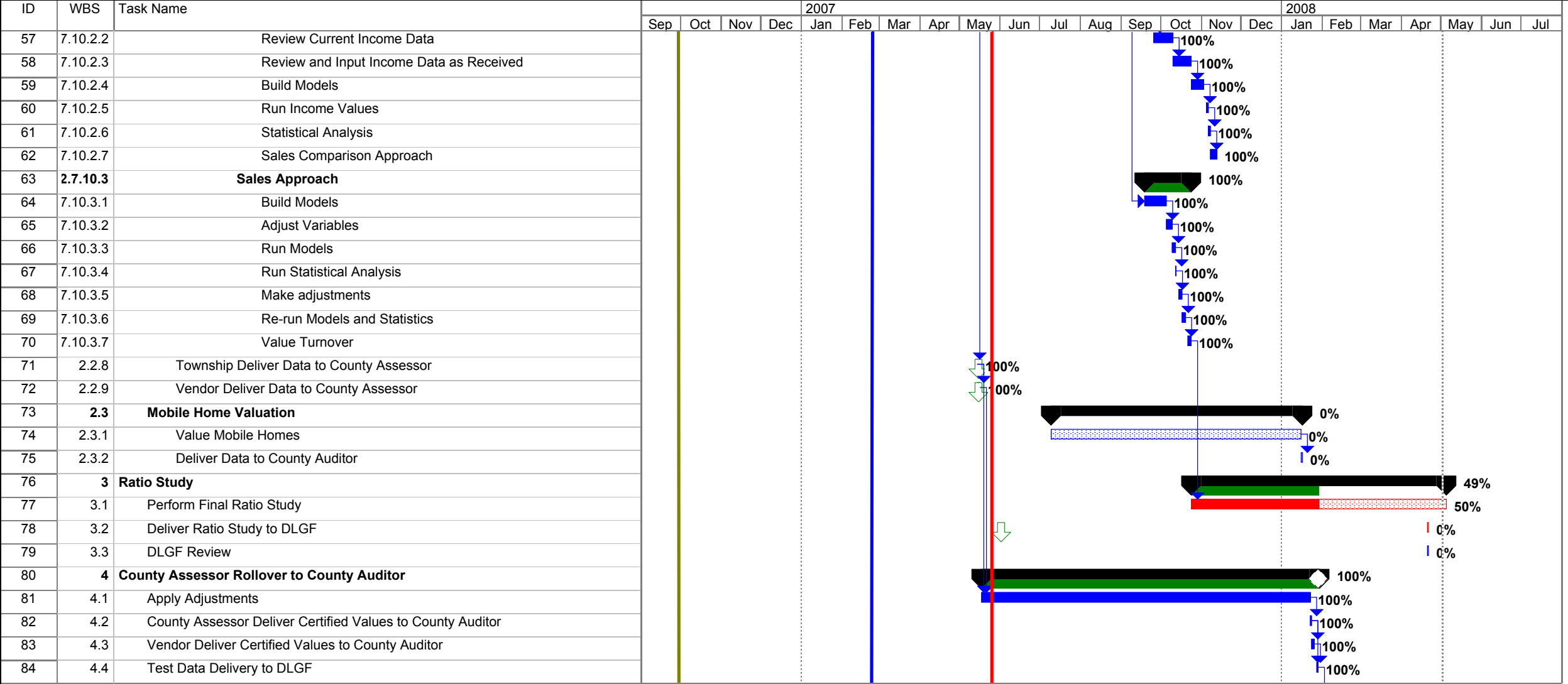
Real/Personal Data Due

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Ratio Study Due

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Critical Revise/Resubmit

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Baseline Revise/Resubmit

Baseline Milestone

Milestone

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Sales Data Due

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Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008						
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
85	4.5	Deliver Real Property Data to DLGF & LSA																							

Project: St Joseph County Trending.m  
Date: Fri 5/2/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

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Baseline Revise/Resubmit

Baseline Milestone

Milestone

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